

## § 19.828

### § 19.828 Removals from the premises.

No person shall remove from the vinegar plant premises vinegar or other fluid or material containing more than 2% alcohol by volume.

#### RECORDS

### § 19.829 Daily records.

Each manufacturer of vinegar by the vaporizing process shall keep accurate and complete daily records of production operations that include—

- (a) The kind and quantity of fermenting or distilling materials received on the premises;
- (b) The kind and quantity of materials fermented or mashed;
- (c) The proof gallons of distilled spirits produced;
- (d) The proof gallons of distilled spirits used in the manufacture of vinegar;
- (e) The wine gallons of vinegar produced; and
- (f) The wine gallons of vinegar removed from the premises.

Separate government records need not be kept as long as commercial records contain all the required information.

#### ADMINISTRATIVE AND MISCELLANEOUS

### § 19.830 Application of distilled spirits tax.

The internal revenue tax must be paid on any distilled spirits produced in or removed from the premises of a vinegar plant in violation of law or this subpart.

## Subpart Y—Distilled Spirits For Fuel Use

### § 19.901 Scope of subpart.

This subpart implements 26 U.S.C. 5181, which authorizes the establishment of distilled spirits plants solely for producing, processing and storing, and using or distributing distilled spirits to be used exclusively for fuel use. This subpart relates to the qualification and operation of such distilled spirits plants. Distilled spirits plants established under this subpart are designated as alcohol fuel plants.

(Sec. 232, Pub. L. 96-223, 94 Stat. 278 (26 U.S.C. 5181))

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### § 19.902 Waiver for alcohol fuel plants.

All provisions of subparts A through X of this part and all provisions of 26 U.S.C. Chapter 51 are hereby waived except:

- (a) Any provision specifically incorporated by reference in this subpart and the cited authority for that provision;
- (b) Any provision requiring the payment of tax;
- (c) Any provisions dealing with penalty, seizure, or forfeiture which is applicable to distilled spirits; and
- (d) 26 U.S.C. 5181.

(Sec. 232, Pub. L. 93-224, 94 Stat. 278 (26 U.S.C. 5181))

### § 19.903 Alternate methods or procedures.

The proprietor, on specific approval by the appropriate TTB officer as provided in this paragraph, may use an alternate method or procedure in lieu of a method or procedure specifically prescribed in this subpart or subparts A through X of this part where the provisions of those subparts have been incorporated by reference in this subpart. The appropriate TTB officer may approve an alternate method or procedure, subject to stated conditions, when he finds that—

- (a) Good cause has been shown for the use of the alternate method or procedure;
- (b) The alternate method or procedure is within the purpose of, and consistent with the effect intended by, the specifically prescribed method or procedure, and affords equivalent security to the revenue; and
- (c) The alternate method or procedure will not be contrary to any applicable provision of law, and will not result in an increase in cost to the Government or hinder the effective administration of this part. No alternate method or procedure relating to the giving of any bond, to the assessment, payment or collection of tax, will be authorized under this section. Where the proprietor desires to employ an alternate method or procedure, he shall submit a written application to do so to the appropriate TTB officer. The application will specifically describe the